



VITA & TCE Quality Site Requirements

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Purpose

All taxpayers using the services offered through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) Programs should be confident they are receiving accurate return preparation and quality service. The purpose of the **Quality Site Requirements (QSR)** is to ensure quality and accuracy of return preparation and consistent operation of sites. The QSR are required to be communicated to all volunteers and partners to ensure IRS and partner mutual objectives are met.

Based on lessons learned during the prior filing season, the QSR were updated to strengthen IRS oversight of the VITA/TCE Programs.

Form 6729, Site Review Sheet

Site Review

SPEC's methodology for measuring a site's adherence (compliance) to the ten Quality Site Requirements (QSR) will change. The method for rating a site review will be measured based on how the site followed all ten requirements. Currently, site reviews are rated as "not met" if one or more QSR was not followed. Beginning in Fiscal Year 2014, each site will receive 10 percentage points for each of the QSR rated as "Met" for a total of 100 potential points or adherence rate of 100 percent. This may include a score applied to each requirement to determine the overall site adherence rate. SPEC and Partners can use Form 6729, *Site Review Sheet*, to identify areas of improvement. To promote partner satisfaction this change will evaluate sites on QSR compliance. The purpose of the QSR is to ensure quality and accuracy of return preparation and consistent operation of sites.

The measured questions are bolded on Form 6729, Site Review Sheet, and will be used to determine QSR compliance.

Corrective Actions

If a noncompliant QSR is identified at the site as SPEC and partner reviews and/or field site visits are conducted, corrective action(s) should be taken immediately. The primary goal is to work with the site and assist them in becoming compliant as soon as possible. The reviewer should provide assistance and support necessary to meet the QSR. This may involve discussions, counseling, and/or mentoring assistance with the site within a reasonable period.

If the QSR cannot be immediately corrected, SPEC reviewers will contact the territory manager and partners should contact their relationship manager, to ensure the noncompliant QSR is corrected. The territory manager will contact the relationship manager who will initiate follow-up actions immediately, or within seven calendar days after the initial review/visit to ensure QSR compliance.

If any site/volunteer **refuses** to adhere, comply, or follow a QSR, **it is a violation of Volunteer Standards of Conduct (VSC) # 1 and must be reported to the relationship manager and/or using the external referral process by e-mailing IRS at wi.voltax@irs.gov or calling toll free 1-877-330-1205**. This toll free number is only in operation January through May. SPEC reviewers will report VSC violations using the internal referral process.

See Publication 4299, *Privacy, Confidentiality, and the Standards of Conduct-A Public Trust*, Publication 1084, *IRS Volunteer Site Coordinator's Handbook*, or Publication 4961, *Volunteer Standards of Conduct-Ethics Training*, for more information on the Volunteer Standards of Conduct.

Guidelines - Quality Site Requirements

The 10 requirements listed below have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation.

Note: The QSR are also located on <http://irweb.irs.gov/> Keyword search, *Quality Site Requirements*.

1) Volunteer Certification

Annually, **all volunteers** are required to complete the Volunteer Standards of Conduct (VSC) training and pass the VSC test with a score of 80% or higher, prior to working at a VITA/TCE site.

All volunteers are required to annually complete awareness training on the Intake/Interview & Quality Review Process. This training is available on Link & Learn Taxes, incorporated into the Volunteer Standards of Conduct (Ethics) Training; in Form 6744, *VITA/TCE Volunteer Assistor's Test/Retest*, and in Publication 4961, *Volunteer Standards of Conduct- Ethics Training*. **In addition**, instructors, site/local coordinators, return preparers, and quality reviewers are required to view the IRS PowerPoint that details how to prepare and quality review tax returns. This process includes interviewing the taxpayer and discussing items on Form 13614-C, *Intake/Interview & Quality Review Sheet*. Relationship managers are required to provide the Intake/Interview & Quality Review Training PowerPoint to their partners and/or site coordinators no later than Oct 1st.

Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns and/or conduct quality reviews of completed tax returns are required to be certified in tax law. This constitutes an annual certification in current tax law. IRS certified volunteer preparers can only prepare returns based on the appropriate level of certification required for the return. If the site is preparing returns at a higher level, the IRS certified volunteer preparer's certification level must be equivalent.

All designated/peer-to-peer quality reviewers are required to be certified at a minimum, at the Basic level or higher (based on the complexity of the return). If any preparers at the site are above the basic tax law certification level, at least one quality reviewer must be at the same level or higher. All instructors at a minimum are required to be certified at the Advanced level.

Volunteers who assist in various roles (for example, greeters, receptionists, equipment coordinators, etc.) who do not provide assistance with tax law-related issues do not

have to certify in tax law.

All IRS certified volunteer preparers are required to prepare returns that are within scope for VITA/TCE Programs. Out-of-scope returns should be identified early in the return preparation process. All out-of-scope returns are required to be referred to a professional return preparer. The definition of scope refers to VITA/TCE permissible tax law topics applied to a volunteer prepared tax return. Scope does not refer to income levels. A Scope of Service chart is located in Publication 4012, *VITA/TCE Volunteer Resource Guide*.

Site coordinators are required to exercise due diligence by having a method to verify certification the day the volunteer reports to the site and are required to develop a process to ensure volunteers are preparing and/or quality reviewing returns based on their appropriate level of certification.

Site coordinators are required to certify completion of Site Coordinator Training prior to the site opening. The training course is available on Link & Learn Taxes and from the local IRS SPEC territory office.

For VITA/TCE tax law certification, volunteers are required to complete one of the following: classroom, self-study, Link & Learn Taxes or partner-created training courses based on the type or level of returns they will be preparing at their site:

- Basic
- Advanced

The Health Savings Account module is available to volunteers who certify at Basic or Advanced levels.

- Military
- International
- Foreign Student/Scholar
- Puerto Rico
- Cancellation of Debt

Military, Cancellation of Debt, etc, are only available to volunteers who certify at Advanced level.

NOTE: AARP requires its tax counselors to be certified at the Advanced level. If AARP volunteers are not certified at the Advanced level, the volunteer should not prepare or correct returns, conduct quality reviews, or perform any other duties requiring knowledge of tax law. The AARP state coordinators are required to be advised of such.

Volunteers are certified at the above levels by passing one of the following tests with a score of 80% or above:

1. IRS electronic test through Link & Learn Taxes.
2. IRS paper test, Form 6744, *VITA/TCE Volunteer Assistor's Test/Retest*.

3. Publication 4961, *Volunteer Standards of Conduct (Ethics)*. Publication 4961 is only used by volunteers not certifying in tax law.

Listed below are volunteer positions and the required training/certification applicable for each position.

Required Training For Volunteer Positions				
Volunteer Position	Volunteer Standards of Conduct	Site Coordinator PowerPoint	Intake/Interview & Quality Review PowerPoint	Tax Law Certification
Site Coordinator (SC)	Required	Required	Required	If SC prepares returns, corrects rejects, provides tax law assistance, or conducts quality reviews, the certification level is based on complexity of returns.
Instructor	Required	Not Required	Required	Advanced level required or higher based on level of course instruction.
Return Preparer	Required	Not Required	Required	Required – Basic level or higher based on complexity of returns prepared.
Quality Reviewer	Required	Not Required	Required	Required – Basic level or higher required based on complexity of returns reviewed.
Screeners (answers tax law questions)	Required	Not Required	Not Required	Required (Level is based on complexity of questions answered).
Greeter (does not answer tax law questions)	Required	Not Required	Not Required	Not Required

All SPEC Partners are required to submit a list of their volunteers using Form 13206, *Volunteer Assistance Summary Report*, or similar document containing the same information. The list should include volunteer names, position, their level of certification, and an indication that each volunteer has completed the Volunteer Standards of Conduct training, passed the test with a score of 80% or higher, and signed and dated Form 13615, *The Volunteer Standards of Conduct Agreement – VITA/TCE Programs*.

Partners must report all volunteers on Form 13206, *Volunteer Assistance Summary Report*, or similar listing containing the same information by February 3rd and the 3rd

business day of each month as new volunteers report to the site. Instruction for preparing a volunteer listing is included on Form 13206, *Volunteer Assistance Summary Report*. If you are both the partner and site coordinator, you will continue to submit this form to your SPEC relationship manager.

Note: Refer to www.irs.gov Keyword Search, “Strengthening the Volunteer Programs” for more information on Volunteer Reporting and Certification Process.

A noncompliant issue occurs:

- **If some volunteers at the site have not completed the Volunteer Standards of Conduct Training, passed the test and/or are not certified in tax law:**
Volunteers should complete the return they are currently preparing. The volunteers may not prepare any other returns until they become certified. Another IRS certified volunteer preparer is required to review the return for accuracy. Uncertified volunteers and their site coordinators should be directed to [Link & Learn Taxes](#) located on www.IRS.gov, to assist them with certification in the Volunteer Standards of Conduct and/or tax law. Form 6744, *VITA/TCE Volunteer Assistor's Test/Retest*, also contains VSC and tax law certifications. Publication 4961, *VITA/TCE Volunteer Standards of Conduct (Ethics)*, contains only VSC training and certification test.
- **If all volunteers at the site have not completed the Volunteer Standards of Conduct training, passed the test and are not certified in tax law:**
The volunteers cannot prepare returns or perform quality reviews until they become certified. Allow the volunteers to complete the returns they are currently preparing, but they cannot prepare any other returns. If certified at the appropriate level, the reviewer at the site should quality review the returns prepared by the uncertified volunteers. Care should be given when informing the remaining taxpayers that the site will have to close for that day. An alternative to closing the site could be to solicit the assistance of IRS certified volunteer preparers from other sites. If this is not possible, the remaining taxpayers should be given other local VITA/TCE site locations that will assist them in their tax return preparation. The site cannot reopen until the volunteers are certified in tax law and the Volunteer Standards of Conduct.
- **If volunteers are certified but the verification has not been provided:**
If there are IRS certified volunteer preparers, but verification has not been provided, the volunteer preparer may be allowed to complete the return they are currently preparing. Another IRS certified volunteer preparer is required review the return for accuracy. The volunteer preparer may not prepare any other returns until the certification verification is provided to the relationship manager/site coordinator.
- **If the volunteer is not certified to prepare the return:**
Volunteers are limited to preparing returns within the level of their certification. If a taxpayer's return is within scope of the VITA/TCE Programs, but there are no volunteers certified to assist the taxpayer, the taxpayer must be referred to another VITA/TCE site for assistance. If the taxpayer's return is outside the scope of the VITA/TCE Programs, the taxpayer must be referred to a professional return preparer for assistance. The VITA/TCE scope is defined in Publication 4012, *VITA/TCE Volunteer Resource Guide*. If volunteer preparers

are not fully certified based on the complexity of the return, volunteer preparers should complete the return they are preparing and another IRS certified volunteer preparer with the appropriate level of certification is required to review the return for accuracy.

- **If a volunteer is not required to certify in tax law but has not completed the Volunteer Standards of Conduct training:**

Volunteers who do not prepare returns, conduct quality reviews, or provide tax law assistance are not required to certify in tax law but are required to complete the Volunteer Standards of Conduct training prior to working at a site. The reviewer will advise the site coordinator that the volunteer, (e.g. greeter) are required to complete the Volunteer Standards of Conduct training prior to working at the site. The volunteer should be directed to the [Link & Learn Taxes](#) located on IRS.gov, or to Publication 4961, *VITA/TCE Volunteer Standards of Conduct -Ethics*, to assist them with the Volunteer Standards of Conduct training and certification.

- **If a volunteer preparer, quality reviewer, site coordinator, or instructor has not viewed the Intake/Interview & Quality Review Training PowerPoint:**

Volunteer preparers, quality reviewers, site coordinators and instructors are required to view the IRS created PowerPoint on the Intake/Interview & Quality Review Process. Refer volunteers to www.irs.gov to meet this requirement or contact the relationship manager for an electronic copy.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days to ensure **all** volunteers have completed the Volunteer Standards of Conduct training and passed the test, are certified in tax law, and have viewed the Intake/Interview & Quality Review Training PowerPoint, if preparing or quality reviewing tax returns. Immediately request written confirmation from the partner and/or site coordinator confirming that either uncertified volunteers have passed the IRS test and certified **or** the uncertified volunteers are no longer preparing or quality reviewing returns. Confirmation should also be requested to verify that volunteers have completed the required Volunteer Standards of Conduct training and passed the test. A due date should be established for receipt of written confirmation.

2) Intake and Interview Process

All sites are required to use Form 13614-C, *Intake/Interview & Quality Review Sheet* for every return prepared by a VITA/TCE volunteer. All IRS certified volunteer preparers are required to use a complete Intake and Interview process when preparing returns. To promote accuracy, this process must include an interview with the taxpayer while reviewing Form 13614-C and all supporting documents, prior to preparing the return. Whenever the taxpayer lists any person as a potential dependent on their return, the volunteer preparer is required to finish the "To be completed by Certified Volunteer" section on page one.

While completing the Intake and Interview process, verify that the return is within the volunteer's certification level. If the return does not fall within the appropriate certification level, refer the taxpayer to another IRS certified volunteer preparer with the appropriate certification level or to another site that prepares returns at

that certification level.

Partners may attach an addendum to the Form 13614-C to ask additional questions, but cannot create their own version of this form for use.

The Intake and Interview Process includes:

- Determining the certification level of the return and having a process for assigning returns to the appropriate volunteer preparer
- Ensuring the return is within the scope of the VITA/TCE Programs and the volunteer is certified to prepare the assigned return
- Verifying the identity of all taxpayers and spouses using a photo ID
Confirming the taxpayer has Social Security card(s) for everyone to be listed on the tax return
- Explaining to the taxpayer how to complete Form 13614-C, pages one and two
- Reviewing all supporting documentation provided by the taxpayer (Forms W-2, 1099, payment receipts, etc.)
- Making filing status and dependency determinations by using the resource tools and, if applicable, completing the volunteer section for dependents listed on Form 13614-C.
- Explaining the tax preparation process that includes encouraging questions throughout the interview process
- Exercising due diligence by using probing questions to ensure complete information is gathered

Note: Refer to www.irs.gov Keyword Search, “Strengthening the Volunteer Programs” or view the IRS created PowerPoint for more details on the Intake and Interview Process.

Resources for IRS certified volunteer preparers:

- Form 13614-C, *Intake/Interview & Quality Review Sheet*
- Publication 4012, *VITA/TCE Volunteer Resource Guide*
- Publication 17, *Your Federal Income Tax for Individuals*
- *Volunteer Tax Alerts/AARP Cyber Tax Messages*
- Interactive Tax Assistance (ITA)

Form 13614-C is a useful tool for promoting the interview/conversation with the taxpayer and securing all necessary information. In addition, all source documents are required to be reviewed and verified with the taxpayer. Volunteers are required to request proof of identity (photo ID) for all taxpayers and spouses, Social Security cards for all persons reported on the return, all Forms W-2, Forms 1099, Forms 1098, and any other documents needed to prepare an accurate tax return. The certified volunteer should effectively take advantage of the taxpayer interview by asking questions and confirming all information provided. Having a conversation with the taxpayer can also help identify other possible issues that may have been missed that could potentially affect the return.

Note: All IRS certified volunteers are required to exercise due diligence. This

means, as a volunteer, you are required to do your part when preparing or quality reviewing a tax return to ensure the information on the return is correct and complete.

Doing your part includes; confirming a taxpayers (and spouse if applicable) identity and providing top-quality service by helping them understand and meet their tax responsibilities.

Generally, as an IRS certified volunteer, you can rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires asking a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for its accuracy, you need to ask yourself if the information is *unusual or questionable*.

In addition, if a volunteer is not comfortable with the information provided by a taxpayer, they are not obligated to prepare the tax return.

Note: For further clarification on Due Diligence refer to Publication 1084, *IRS Site Coordinator's Handbook*, or Publication 4299, *Privacy, Confidentiality, and the Standards of Conduct-A Public Trust*.

A noncompliant issue occurs when the site is not using a complete Intake and Interview Process which includes an interview with the taxpayer while reviewing Form 13614-C. The reviewer will explain to the site coordinator the requirement to use a complete intake and interview process for all returns prepared. To educate volunteers on components of a complete Intake and Interview Process, contact your relationship manager for a copy of the IRS created PowerPoint detailing Intake/Interview & Quality Review Process or refer volunteers to www.irs.gov Keyword Search, "Strengthening the Volunteer Programs".

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days after the initial review/visit to ensure that the site is using a complete Intake and Interview process when preparing returns.

3) Quality Review Process

All sites are required to have a complete Quality Review Process in place to verify all items listed on Form 13614-C in the "IRS Certified Volunteer Quality Reviewer Section" are correct. **A Quality Review Process includes a 100% review of all returns.**

All returns are required to be quality reviewed and discussed with the taxpayer. Reviews conducted by a designated reviewer or a peer-to-peer review comply with this requirement. The designated reviewer should be the most experienced IRS certified volunteer preparer at the site. Self-review is not an approved method. All quality reviewers are required to inform the taxpayer, that they are ultimately responsible for the information on their return.

Every site should ensure that a complete Quality Review Process is used to confirm that tax law was correctly applied and the tax return is free from error based on the taxpayer interview and the available supporting documents. A

Quality Review Process must contain the following critical components for an effective and thorough quality review of all tax returns:

- Engaging the taxpayer's participation in the quality review to solicit their understanding and agreement to the facts of the return
- Using the complete Form 13614-C, *Intake/Interview & Quality Review Sheet*, supporting documentation, and other information provided by the taxpayer to confirm identity, exemptions, income, expenses, adjustments, deductions, credits and payments were entered correctly on the return.
- Using available source documents to confirm identity (photo ID), income, expenses, credits, and deposit/debit information on the return. If income or expenses are listed on the return that do not require a source document and one was not provided, Form 13614-C should be marked to show a verbal response was provided.
- Consulting tax law references (Publications 4012 and 17, and Volunteer Tax Alerts), as necessary, to verify the accuracy of tax law determinations
- Exercising due diligence by advising taxpayers of their ultimate responsibility for information on their return and by signing the return, they are guaranteeing under penalty of perjury that they have examined the return and its accompanying forms and schedules for accuracy

Note: Refer to www.irs.gov Keyword Search, "Strengthening the Volunteer Programs" for more information on the Quality Review Process.

A noncompliant issue occurs when sites do not have a complete quality review in place which includes a discussion with the taxpayer, verification of the taxpayer's source documents, and review of Form 13614-C. The reviewer will explain the requirement for a complete Quality Review Process. To educate volunteers on components of a complete Quality Review Process, contact your relationship manager for a copy of the IRS created PowerPoint detailing Intake/Interview & Quality Review Process or refer volunteers to www.irs.gov Keyword Search, "Strengthening the Volunteer Programs"

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days after the initial review/visit to ensure that the site is using a complete Quality Review Process on all returns prepared.

4. Reference Materials

All sites are required to have **one copy** (paper or electronic) of the following reference materials available for use by volunteers.

- Publication 4012, *Volunteer Resource Guide*
- Publication 17, *Your Federal Income Tax for Individuals*

Site coordinators are required to have a process in place to ensure all Volunteer Tax Alerts or AARP Cyber Tax Messages have been reviewed and **discussed** with all volunteers.

Sites using TaxWise® have electronic access to Publications 4012, Publication 17, Volunteer Tax Alerts, and Interactive Tax Assistant (ITA).

The use of reference materials is an important key to producing an accurate return. As an example, a large number of errors in return preparation occur with the determination of filing status, dependency, and eligibility for tax credits. Each of these determinations can be made by following one of the flow charts or decision trees in Publication 4012. Encouraging certified volunteer preparers to use these flow charts should be emphasized during training. Each site is required have key reference materials available to help foster the use of these resources.

A noncompliant issue occurs when reference materials are not available for use by volunteers. The reviewer should immediately assist the site coordinator with downloading the reference materials from TaxWise. The reviewer should contact the territory/relationship manager who will assist the site with ordering the products.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days to verify that reference materials were received and are available for use by volunteers. If reference materials are not available to the volunteers, this situation should be elevated to the territory manager for resolution.

5) Volunteer Agreement

All volunteers (site/local coordinators, certified volunteer preparers, quality reviewers, greeters, screeners, client facilitators, etc.) are required to complete the Volunteer Standards of Conduct training, **annually**, including passing the test, and certify to their adherence by signing and dating Form 13615, *The Volunteer Standards of Conduct Agreement –VITA/TCE Programs*, prior to working at a VITA/TCE site. Forms 13615 are required to be certified (signed and dated) by the site coordinator, sponsoring partner, instructor, or IRS contact, as designated by the partner, verifying the volunteers' identity, they've completed the required Volunteer Standards of Conduct training, including passing the test, and has signed and dated Form 13615, before the volunteer can work at the site.

By signing and dating Form 13615, volunteers are agreeing to the following standards and must:

- Follow the Quality Site Requirements (QSR).
- Not accept payment or solicit donations for federal or state tax return preparation.
- Not solicit business from taxpayers I assist or use the knowledge I gained (their information) about them for any direct or indirect personal benefit for me or any other specific individual.
- Not prepare false returns.
- Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Program.
- Treat all taxpayers in a professional, courteous, and respectful manner.

Note: Refer to Publication 4299, *Privacy, Confidentiality, and the Standards of*

Conduct-A Public Trust, Publication 1084, *IRS Volunteer Site Coordinator's Handbook*, or Publication 4961, *Volunteer Standards of Conduct (Ethics) Training* for more information on the Volunteer Standards of Conduct.

AARP and the National Community Tax Coalition will complete a document similar to Form 13206. They will send a unified list of volunteer certifications containing the same information as requested on Form 13206. However, these partners are required to secure Form 13615 from all volunteers and the list should show each volunteer has signed and dated their agreement.

In summary, a copy of Form 13615 or Form 13206 (or partner-created form) containing the same information, should be available at partner/site for every volunteer at the site to verify agreement and adherence to the Volunteer Standards of Conduct. All Forms 13615 are required to be signed and dated by the volunteers and certified by the partner organization (signed and dated) prior to a volunteer working at a site. If these forms are not available at the site, the site coordinator is required to have a method in place to track and provide this information.

A noncompliant issue occurs when Form 13615 has not been signed and dated by the volunteer and certified (signed & dated) by the partner organization prior to the volunteer working at the site.

OR

When a VITA/TCE site or volunteer engages in conduct or an activity that violates the Volunteer Standards of Conduct Agreement and the site or sponsoring organization fails to comply with these standards, the consequences may include:

- Terminating the partnership between the IRS and sponsoring organization;
- Discontinuing IRS support;
- Revoking or retrieving the sponsoring organization's grant funds;
- Deactivating IRS EFIN;
- Removing all IRS products, supplies, and loaned equipment from the site;
- Removing all taxpayer information;
- Disallowing use of IRS-SPEC logos; and
- Holding partner responsible for stolen refunds or other losses due to fraudulent acts at a site.

The volunteer cannot work at the site until Form 13615 has been signed and dated by the volunteer and certified (signed & dated) by the partner organization.

Inappropriate activities may be identified by volunteers, taxpayers or others visiting the site. To report unethical behavior at the site contact the relationship manager and/or use the external referral process by e-mailing IRS at wi.voltax@irs.gov or calling toll free 1-877-330-1205. Publication 4836 (EN/SP), *VITA and TCE Free Tax Preparation Program* provides instructions for reporting problems and includes the above toll-free telephone number.

Note: Publication 4836, *VITA and TCE Free Tax Programs*, is required to be displayed at the site or in a visible location to facilitate awareness of the opportunity to make a referral. Form 13614-C, *Intake/Interview & Quality Review Sheet*, and Publication 730, *Important Tax Records Envelope*, also include the toll free number and e-mail address. SPEC reviewers will report VSC violations using the Internal Referral Process.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days to ensure Form(s) 13615 have been completed, signed, and dated by the volunteer(s) and certified (signed and dated) by the partner organization. Immediately request written confirmation from the partner and/or site coordinator confirming Forms 13615 have been completed, signed, and dated by the volunteer(s) and certified (signed and dated) by the partner organization. A due date should be established for receipt of written confirmation.

The relationship manager and/or territory manager are required to address any inappropriate actions or violations with the site coordinator and/or partner.

6) Timely Filing of Tax Returns

Timely Filing: All sites are required to have a process in place to ensure every return is electronically filed or delivered to the taxpayer in a timely manner.

For e-filed returns, Form 8879, *IRS e-file Signature Authorization*, is required to be signed by the taxpayer, which gives the site permission to e-file their tax return. IRS requires this form to be maintained for three years by the partner; however, VITA/TCE sites received a waiver for the three-year retention requirement for Form 8879 and supporting documents.

Based on this waiver, all VITA/TCE sites are required to secure the taxpayer's and spouse's signature on Form 8879. In addition, the signed Form 8879 is required to be given to the taxpayer along with a copy of their tax return. Without a signed Form 8879, the site does not have permission to e-file nor does it provide evidence to show taxpayers had the opportunity to read the important declaration prior to submitting the e-filed tax return.

Partners choosing to maintain Forms 8879, and the supporting documents (even though it is not required), can do so as long as they are properly secured and properly destroyed any time, but no later than the three year anniversary date. These documents must not be sent to any IRS offices.

Actions required, to ensure timely filed returns include:

- Ensuring that stockpiling of returns does not occur at the site. Stockpiling refers to waiting more than three calendar days to submit the return to the IRS once the site has all necessary information to e-file the return.
- Retrieving acknowledgements timely (preferred within 48 hours of transmission).
- Promptly working rejects that can be corrected by the volunteer.

- Timely notifying taxpayers (attempted within 24 hours) if rejects cannot be corrected.
- Providing the taxpayer with a completed return along with the correct processing center mailing address (for paper returns).
- Promptly notifying taxpayers if any other problems are identified with return processing.

An attempt should be made to work all rejects as soon as possible. The TaxWise® Reject Report can be used as a tool to ensure all rejects have been corrected.

Reasonable attempts are required to be taken to inform the taxpayer within 24 hours if a reject cannot be corrected, or if the changes made exceed the following dollar limits, which means the taxpayer(s) are required to sign the corrected return:

- \$50 to "Total Income" or "AGI" or
- \$14 "Total Tax", "Federal Income Tax Withheld", "Refund" or "Amount You Owe".

Refer to Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, and Publication 3189, *Volunteer e-file Administration Guide*, for further guidance on working rejects. Publication 3189 is designed as a resource guide to assist volunteer *e-file* administrators in implementing the correct electronic filing procedures at volunteer *e-file* sites.

Refer to IRS.gov for Publication 17 and/or Form1040 instructions for Submission Processing Center addresses for paper returns.

A noncompliant issue occurs when the site does not have a process in place for:

- Timely submission of electronic returns.
- Timely retrieving acknowledgements.
- Promptly working rejects.
- Timely contacting taxpayers with unresolved rejects.
- Providing taxpayers with the correct mailing addresses.
- Promptly notifying taxpayers of problems concerning timely return processing.

The reviewer will provide the site coordinator with the correct procedures depending on the situation. The reviewer should refer to the appropriate sections in Publications 1345 and 3189, explain the process to the site coordinator, and notify the territory/relationship manager.

Recommended Follow-up Action: The relationship manager will imitate follow-up immediately, or within seven calendar days, to confirm the processes for timely filing returns are understood and being followed. If the necessary procedures for timely filing returns are not being used at the site, the matter should be elevated to the territory manager for resolution.

**7) Title VI
Information is
Provided to
All Taxpayers**

Title VI of the Civil Rights Act of 1964 information is required to be displayed or provided to taxpayers at all VITA/TCE sites.

Notification of Title VI is required to be provided to the taxpayer at the point of contact between the volunteer and the taxpayer even if a return is not completed.

All VITA/TCE sites are required to display a **current** Publication 4053 (EN/SP), *Your Civil Rights are Protected* or a **current** AARP D143, AARP Title VI Poster. This poster provides site volunteers and taxpayers with contact information to report discriminatory treatment. If a taxpayer or volunteer has a Title VI complaint, they must be referred to the contact information on Publication 4053. If they request the information in writing, provide them with Publication 4454, *Your Civil Rights are Protected*, if available.

Note: Publication 4481, *Your Civil Rights are Protected*, is now obsolete and has been replaced with the Civil Rights Division (CRD) Publication 4454, *Your Civil Rights are Protected*, brochure. Publication 4454 is an optional product designed to notify taxpayers of their civil rights when tax preparation services cannot be offered, i.e. lack of information to prepare return, return not within scope of the VITA/TCE Programs, etc).

According to CRD, using any other products as the source for notifying the taxpayers of their Title VI rights **is not acceptable**. Publication 730, *Important Tax Records Envelope (VITA/TCE)*, and the AARP Envelope as the source for notifying the taxpayers of their Title VI rights **is not acceptable**. These products only provide information to the taxpayer who receives service, not the taxpayer who is denied service.

A noncompliant issue occurs when the required Title VI **product is not displayed** at the site immediately provide the site coordinator with Publication 4053 (EN/SP), *Your Civil Rights are Protected*. If an AARP site does not have a current AARP D143, provide them with a copy of Publication 4053 (EN/SP) until their AARP D143 is received. Publication 4053 and D143 AARP must have a current revision date. AARP sites may secure AARP D143, from their state coordinator.

The reviewer should contact the territory/relationship manager who will assist the site with ordering any additional products needed using Form 2333V in the CAPS products ordering system.

If an AARP site does not have an AARP poster or a current AARP poster, they must use Publication 4053 (EN/SP) or Publication 4454 (EN/SP), until they get theirs at the site. The AARP poster must have a current revision date. AARP sites may secure D143, AARP Tax-Aide Foundation, Title VI poster from their state coordinator.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days to verify that a

current Publication 4053 (EN/SP) or AARP D143 is displayed at the site.

8) Correct Site Identification Number (SIDN)

It is critical that the correct **Site Identification Number (SIDN)** is reported on **ALL** returns prepared by VITA/TCE sites.

E-file administrators should set computer defaults to ensure the correct Site Identification Number (SIDN) automatically appears on each tax return. Refer to Publication 3189, *Volunteer e-file Administration Guide*, for information on setting defaults.

A noncompliant issue occurs when the SIDN is missing or is incorrect on tax returns prepared at the site after a sample check of computers and/or paper returns have been reviewed. If an incorrect SIDN or no SIDN is discovered, then all computers and returns should be reviewed.

The reviewer will provide the correct SIDN, assist in setting the correct defaults, and educate the site coordinator on the importance of using the correct SIDN on ALL returns prepared by the site. Site coordinators should review Publication 3189 on setting the defaults and where to include the SIDN on the returns. The territory/relationship manager should be notified immediately.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days, to confirm the site is using the correct SIDN. The relationship manager will review the weekly SIDN Cycle Report to verify return preparation is being reported using the correct SIDN.

9) Correct Electronic Filing Identification Number (EFIN)

The correct **Electronic Filing Identification Number (EFIN)** is required to be used on every return prepared.

The paper Form 8633, *Application to Participate in IRS e-file Program*, was eliminated. All applicants are required to use the online IRS e-file application process located in e-Services. A separate EFIN is required to be requested for each physical location. *E-file* administrators should set the computer defaults to ensure the correct EFIN automatically appears on the tax return. Refer to Publication 3189, *Volunteer e-file Administration Guide*, for further EFIN procedures.

Sites using TaxWise® have electronic access to Publication 3189.

A noncompliant issue occurs when the site is using an incorrect EFIN. If an incorrect EFIN is discovered, then all computers should be reviewed and corrected. The reviewer will provide the correct EFIN and assist the site coordinator in setting the correct defaults. The reviewer should advise the coordinator to contact TaxWise® immediately for instructions on re-setting EFINs on returns prepared but not transmitted. The territory/relationship manager should be notified immediately to determine the owner of the EFIN currently being used. The territory manager should notify the Area Office of the error to determine what actions should be taken to notify the EFIN owner.

If the site does not have an assigned EFIN and does not meet one of the three acceptable exceptions for one day events, ad hoc sites, or one ERO with multiple sites, the reviewer should immediately notify the territory/relationship manager. The reviewer should advise the site coordinator of the licensing agreement, explain that the software cannot be used to prepare returns, and advise that the site is required to refer the taxpayers to another site with a valid EFIN.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days, to confirm the site is using a valid and correct EFIN. The responsible official should check the Registered User Portal (RUP) through the www.irs.gov website for the correct EFIN. If the site's EFIN is invalid, the relationship manager will work with the partner/site coordinator to resolve any issues with the EFIN or provide instructions to the responsible official to apply for a new EFIN.

**10) Security,
Privacy &
Confidentiality**

All Security, Privacy and Confidentiality guidelines outlined in Publication 4299, *Privacy, Confidentiality and the Standards of Conduct – A Public Trust*, are required to be followed.

Security, Privacy and Confidentiality Guidelines: Publication 4299, *Privacy, Confidentiality and the Standards of Conduct – A Public Trust*, serves as the central document for providing guidance on securing individual information shared by taxpayers, volunteers and partners as well as guidance on protecting the privacy of taxpayers', volunteers' and partners' individual information. A copy (paper or electronic) of this publication should be available at every site and used when referring to Security, Privacy and Confidentiality.

The key principles are:

- Partners and volunteers are required to protect physical and electronic data gathered for tax return preparation both during and after the filing season.
- Partners and volunteers are required to delete taxpayer information on all computers (both partner owned and IRS loaned) after filing season tax return preparation activities are completed.
- Partners and volunteers are required to keep confidential the information provided by taxpayers for tax return preparation.
- Partners and site coordinators are required to keep confidential any personal volunteer information provided.
- Partners with a need to retain and use taxpayer information (for purposes other than return preparation) are required to follow Internal Revenue Code (IRC) Section 7216 procedures in Publication 4299 for securing a taxpayer-signed consent before tax return information can be disclosed to any third party or used for any purpose other than filing the return.

Unique user names are strongly encouraged, however, if not used, partners **are required** to have a process in place to identify every volunteer that prepared or made changes to a tax return. The volunteer's access privileges should be **limited** to the activities necessary to perform their volunteer role. For instance,

a return preparer should not be assigned Administrative or SuperUser rights.

By default, TaxWise Desktop assigns all new user names to the SuperUser group. If a volunteer does not require software privileges associated with the SuperUser group, it must be changed to the appropriate level of access needed. It is highly recommended that site coordinators assign volunteers the lowest level “ROLE” necessary for each particular user.

SPEC’s corrective actions to increase identity theft prevention behavior at all VITA/TCE sites outline that **all** volunteers are required to:

- Wear name identifications, at a minimum that includes the volunteers’ first name and the first letter of their last name. This can include a work ID, AARP name badges, IRS Badge Stickers, or similar products. New this year, Form 14509, *Volunteer ID Card*, which is an optional product developed for volunteers. The ID badge does not need to be updated annually unless the information on the ID badge has changed. However, wearing identification no longer serves as proof of certification.
- Request a photo ID from taxpayers/spouses and proof of social security number (SSN) or individual tax identification number (ITIN) for everyone listed on the tax return. Exceptions for requiring photo ID should only be made by the site coordinator under extreme circumstances and should not be the normal process at the site. For example, there may be limited situations where an exception may apply to a person with a disability, the elderly, or other unique circumstances. This exception to the rule does not include taxpayers known to the site or returning taxpayers.
- Validate social security numbers by using various documents issued from the Social Security Administration. This includes social security cards, Medicare cards that include the letter “A” after the social security number (new this year), social security letters, social security income statements, and other documents issued from SSA. For more information, please refer to Publication 4299, *Privacy, Confidentiality, and the Standards of Conduct-A Public Trust*.

Additional resources for Security, Privacy and Confidentiality guidelines include:

- Publication 4600, *Safeguarding Taxpayer Information*
- Form 13615, *Volunteer Standards of Conduct Agreement – VITA/TCE Programs*.
- Publication 3189, *Volunteer e-file Administration Guide*
- Publication 1084, *IRS Volunteer Site Coordinator’s Handbook*
- Publication 4473, *IRS Computer Loan Program Welcome Package*
- Publication 4390, *VITA/TCE Computer Loan Program*
- Publication 1345, *Handbook for Authorized IRS e-file Providers*

A noncompliant issue occurs when taxpayer information is not appropriately destroyed or properly retained and protected, or when the privacy of taxpayers’, volunteers’ and partners’ individual information is not protected. The reviewer

should explain the appropriate procedures as outlined in Publications 4299 and assist the site coordinator with downloading Publication 4299 from www.irs.gov. The reviewer should contact the territory/relationship manager who will assist the site with ordering the publication.

Recommended Follow-up Action: The relationship manager will initiate follow-up actions immediately, or within seven calendar days to ensure all security, privacy and confidentiality guidelines outlined in Publication 4299, are followed.

**Where to
locate
information**

The Quality Site Requirements are in the following locations:

- Publication 4012, *VITA/TCE Volunteer Resource Guide*
- Publication 1084, *IRS Volunteer Site Coordinator's Handbook*
- www.irs.gov - Key word search: Quality Site Requirements

Discontinuance of IRS Support

**Discontin-
uance of IRS
Support**

Failure/refusal to follow these Quality Site Requirements is a violation of Volunteer Standards of Conduct # 1, which may result in removal from the VITA/TCE Programs and being added to the Volunteer Registry. Discontinuance of IRS support should be the **last resort** taken only if the site coordinator or sponsoring partner adamantly refuses, verbally or through actions, to correct the inappropriate actions or violations.

If a site remains noncompliant, it will be the territory manager's decision as to what IRS provided support should be discontinued. Area Office and Headquarters review is required before rendering a final decision to ensure all possible mediation attempts are considered. Concurrence from the Director, Headquarters Operations is required to be secured prior to support being withdrawn.

If volunteers, taxpayers, and others visiting the site identify inappropriate activities that may have a negative impact on the VITA/TCE Programs, they can report the unethical behavior using the external referral process by e-mailing IRS at wi.voltax@irs.gov or calling toll free 1-877-330-1205.

In rare instances, Headquarters' executives may issue a determination to discontinue a national partner's relationship. In these instances, Headquarters will provide guidance for discontinuance of support.

The physical safety of all parties at the site will be the highest priority. If in the process of discontinuing a relationship or removing government property from a site, the environment becomes confrontational, SPEC employees should immediately leave the premises, contact TIGTA and the territory manager, and wait for their assistance and/or guidance on how to proceed. The territory manager will notify the Area Office who will notify the Director, Headquarters Operations.

**Discontin-
uance of IRS
Support -
Required
Actions**

All territories are required to take the following actions to ensure no taxpayers are harmed when discontinuing IRS support of VITA/TCE sites.

➤ **The Territories are required to:**

- Validate all taxpayer returns have been transmitted/acknowledged and either accepted by the IRS or delivered to the taxpayer for submission to IRS. If the taxpayer's return is not complete, refer the taxpayer to another nearby volunteer site.
- Remove the partner and/or site from SPECTRM.
- Notify the Grant Program Office at 404-338-7894, if a grant recipient operates the site.
- Deactivate the EFIN.
- If the site is using an alternative electronic return preparation and transmission software, (e.g. H & R Block Tax Works), the site coordinator should back up all taxpayer data and provide the disk to the territory manager or tax consultant/relationship manager to be maintained by the local IRS-SPEC territory office.
- Per Publication 1345, *IRS e-file Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns* and Publication 3189, all Forms 8453, *U.S. Individual Income Tax Transmittal for an IRS e-file Return*, not previously forwarded to the appropriate processing center are required to be forwarded.
- Secure and maintain taxpayer consents (with taxpayer signatures) as required by IRC 7216, if any, for one year from the date signed,.
- Remove all publicity posters and training materials sent to you by the site/partner.
- Ensure all loaned computers are returned to the Computer Depot.
- Ensure all loaned printers are returned to the local IRS SPEC territory office.
- If applicable, provide the sites with procedures for deleting taxpayer data.

➤ **All sites are required to:**

- Validate that all returns have been transmitted and acknowledged by IRS. If the return was rejected, ensure appropriate actions have been taken either to correct the error and/or to provide the taxpayer with a paper return for submission to IRS.
- Back-up all taxpayer returns, if appropriate.
- After backing up the data, delete all taxpayer data from every IRS-loaned or non-IRS computers. Instructions can be secured from the IRS SPEC territory office for deleting taxpayer information on TaxWise and TaxWorks.
- Return IRS-loaned printers to the local IRS SPEC territory office.
- Return IRS-loaned computers to the Computer Depot.
- Return *Taxpayer Consents* secured as required by IRC 7216, if appropriate, (with taxpayer signatures) to the local IRS SPEC territory office.
- Return IRS products to the local IRS SPEC territory office.

- Return IRS training materials to the local IRS SPEC territory office.
 - Discontinue using IRS or SPEC logos.
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